

STATE BOARD OF EQUALIZATION PROPERTY TAXES DEPARTMENT

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December 17, 1999

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 531, RESIDENTIAL BUILDING COSTS

Enclosed are copies of Assessors' Handbook Section 531, *Residential Building Costs*. These updated pages are replacements to the January 1, 1999 version of AH 531.

At its September 1, 1999 meeting, the State Board of Equalization removed Assessors' Handbook Section 530, *Estimating RCNLD (Replacement Cost New Less Depreciation)*, from the list of Board publications. The information formerly contained in AH 530 has been included in either AH 501, *Basic Appraisal Manual*, or the enclosed version of AH 531. The data incorporated in the enclosed AH 531 are basic appraisal information for beginning appraisers and a general discussion on depreciation.

The compilation of cost factors and specifications for AH 531 is a continuous process. Your comments and input, particularly information regarding the locale adjustment factor for your county, will help to make this handbook a more useful product.

Please contact John Ramsey at (916) 324-2771 in our Cost Unit with any questions or comments you have regarding this publication.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson Deputy Director Property Taxes Department

RCJ Enclosures

ASSESSORS' HANDBOOK SECTION 531 RESIDENTIAL BUILDING COSTS

UPDATES - January 1, 2000

These corrections are for pages in Assessors' Handbook Section 531 dated January 1, 1999.

Remove Pages	<u>Insert Pages</u>	
i	Foreword	i
1-16	Introduction - AH 531.10	1-24
7-8 19-22	Single-Family Residential - AH 531.20	7-8 19-22
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1-2 7-10 17-20	Mountain Residences - AH 531.22	1-2 7-10 17-20
7-10 15-17	Multiple-Family Residences - AH 531.30	7-10 15-17
1-2 9-12	Manufactured Housing - AH 531.35	1-2 9-12
1-8 11-12	Building Additives - AH 531.40	1-8 11-12
9-10	Residential Garages - AH 531.50	9-10
1-7	Yard Improvements - AH 531.51	1-7
1-13	In-Place Costs – AH 531.60	1-13

Depreciation – AH 531.70 1-2 3 3-4 None 5-6 None Compact Costs - AH 531.90 1-5